

Draft
ACT
of ... 2025

on the registration of sales and on amendments to certain acts

The National Council of the Slovak Republic has passed the following Act:

Article I

§ 1
Basic provisions

This Act governs

- (a) the obligations of the seller when receiving revenues from the sale of goods or the provision of services,
- (b) the conditions for the use of the eKasa cash register for the registration of sales in the territory of the Slovak Republic and for the transmission of data to the eKasa cash register system,
- (c) the procedure for the certification of a cash register program and protected data storage,
- (d) the competence and powers of tax offices, customs offices, the Financial Directorate of the Slovak Republic, and the Criminal Office of the Financial Administration (hereinafter collectively referred to as ‘financial administration authorities’) in the field of the registration of sales.

§ 2
Basic definitions

For the purposes of this Act, the following definitions apply:

- a) ‘seller’ means a person authorised to carry out business or other independent gainful activity¹⁾ and receives revenues from the sale of goods or the provision of services, regardless of their place of permanent residence or registered office,
- b) ‘eKasa cash register’ means
 - 1. an online cash register,
 - 2. a software-based online cash register, or
 - 3. a virtual cash register,

¹⁾ For example § 2(2) of the Commercial Code or § 2 of Act No 455/1991 on trade licensing (the Trade Licensing Act), as amended.

- c) 'online cash register' means the combination of a cash register program, protected data storage as defined in the first indent of point (j), hardware equipment ensuring communication with the eKasa cash register system via an integration interface specified by the Financial Directorate of the Slovak Republic (hereinafter referred to as the 'Financial Directorate') and published on its website, and other means ensuring compliance with the obligations under this Act,
- d) 'software-based online cash register' means the combination of a cash register program and protected data storage as defined in the second indent of point (j) running on hardware equipment ensuring communication with the eKasa cash register system via an integration interface specified by the Financial Directorate and published on its website, and other means ensuring compliance with the obligations under this Act,
- e) 'virtual cash register' means a service set up by the Financial Directorate, which communicates via terminal equipment and is provided exclusively through
 1. mobile applications owned by the Financial Directorate, and
 2. a client interface set up by the Financial Directorate on its website,
- f) 'terminal equipment' means an electronic device that enables access to the virtual cash register and the printing of cash register receipts,
- g) 'client interface' means a web application through which cash register receipt data are entered,
- h) 'eKasa cash register system' means the environment established by the Financial Directorate and used to record data messages transmitted via eKasa cash registers,
- i) 'cash register program' means the program of an online cash register or software-based online cash register that ensures compliance with the requirements set out in § 5(3) and (4),
- j) 'protected data storage' means
 1. secure technical equipment that ensures the one-time and permanent unencrypted recording of data messages and other data printed or transmitted by an online cash register; further requirements for protected data storage shall be specified by the Financial Directorate and published on its website,
 2. a combination of software tools running on hardware equipment that ensure the integrity of data messages stored therein and other data printed or transmitted by a software-based online cash register; further requirements for protected data storage shall be specified by the Financial Directorate and published on its website,
- k) 'seller's eKasa zone' means an internet zone established on the website of the Financial Directorate and used for administering an eKasa cash register and generating reports on the seller's revenues recorded in the eKasa cash register system,
- l) 'unique receipt identifier' means the code assigned by the eKasa cash register system and used to verify the authenticity and validity of a cash register receipt,
- m) 'identifier of the cash register program and the protected data storage' means the identifier specifying the name and version of the cash register program and the protected data storage of an online cash register or a software-based online cash register; the details of this identifier shall be specified by the Financial Directorate and published on its website;
- n) 'seller's signature code' means the code generated by the eKasa cash register at the time the cash register receipt is issued, which serves to identify the seller; the particulars of the seller's signature code shall be specified by the Financial Directorate and published on its website;
- o) 'seller's verification code' means the code generated by the eKasa cash register at the time the cash register receipt is issued; the particulars of the seller's verification code shall be specified by the Financial Directorate and published on its website;

- p) 'maximum response time for an online cash register and a software-based online cash register' means the time interval from the first attempt to transmit a data message during which the seller is required to wait for the allocation of a unique receipt identifier from the eKasa cash register system; the limit response time is five seconds,
- q) 'data message' means the information indicated on a cash register receipt and other data transmitted from an eKasa cash register to the eKasa cash register system; the particulars of data messages shall be specified by the Financial Directorate and published on its website;
- r) 'identification data of an online cash register or a software-based online cash register' mean the set of data necessary for generating a cash register receipt, which uniquely identify the seller's online cash register or software-based online cash register,
- s) 'authentication data of an online cash register or a software-based online cash register' mean the data enabling verification of the identity of an online cash register or a software-based online cash register when communicating with the eKasa cash register system,
- t) 'virtual cash register login data' means the data made available to the seller in the seller's eKasa zone, used by the seller to log in to the virtual cash register,
- u) 'sales revenue' means a payment received from the sale of goods or the provision of services at the point of sale, whether in cash or by other means of payment in lieu of cash, including non-cash payments by means of a payment instrument enabling the scanning of a payment order or by voucher entitling the holder to purchase goods or receive services; sales revenue also includes a payment received as an advance or additional payment,
- v) 'goods' means any product, semi-finished product, material or raw material sold by a seller,
- w) 'service' means a service identified in the Common Statistical Classification of Economic Activities in the European Union²) (hereinafter referred to as the 'statistical classification of economic activities'),
- x) 'point of sale' means the place where sales revenue is received,
- y) 'eKasa cash register code' means the code assigned by the tax office,
- z) 'turnover' means sales revenue reduced by the amount of negative turnover,
- aa) 'negative turnover' means the total of
 1. returned goods,
 2. negative items registered in the eKasa cash register, and
 3. discounts provided when selling goods or providing services,
- ab) 'return of goods' means the registration of a returned payment for returned goods, for goods or a service in the event of a complaint, or for a service not provided, where the sales revenue has been recorded in the eKasa cash register system or the data message has been stored in an online cash register; the cash register receipt identifier to which the returned payment pertains shall be indicated for the recorded item;
- ac) 'cash register receipt identifier' means the unique receipt identifier assigned by the eKasa cash register system when goods are sold or services are provided using an eKasa cash register; if the maximum response time is exceeded, the seller's verification code shall be used as the cash register receipt identifier for the purposes of returning goods or correcting the recorded item;

² Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006), as amended.

- ad) 'negative item' means the amount of the buyer's claim, other than the claim referred to in the first and third indent of point (aa), against the seller, in particular the amount for pallets, crates or packaging subject to a deposit payment,³⁾
- ae) 'correction of an item registered in the eKasa cash register' means the correction of data transmitted to the eKasa cash register system or stored in the protected data storage when the maximum response time is exceeded, specifying the cash register receipt identifier to which the item pertains,
- af) 'item' means a record of goods sold or returned as registered in an eKasa cash register, or a record of a service provided as registered in an eKasa cash register,
- ag) 'cash register receipt' means a document generated by the eKasa cash register evidencing receipt of sales revenue, return of payment for returned goods, return of payment for goods or services in the event of a complaint, return of payment for a service not provided, or evidencing a negative item, in particular the refund of payment for redeemed pallets, crates and packaging subject to a deposit,
- ah) 'sales slip' means a substitute document issued in lieu of a cash register receipt,
- ai) 'document verification service' means the service provided by the Financial Directorate which, using a QR code on a cash register receipt, enables verification of the accuracy of data indicated on a cash register receipt stored in the eKasa cash register system, and provides access to and retrieval of such data,
- aj) 'verifier' means a person who, after meeting the conditions under § 18(11) by using the document verification service, is authorised to verify the accuracy of the data indicated on a cash register receipt and to retrieve that data;
- ak) 'portable cash register' means an eKasa cash register used at different points of sale at different times,
- al) 'placing an eKasa cash register into service' means the first transmission of data under points (r) to (t) to the eKasa cash register system, or their storage in the protected data storage when the maximum response time has been exceeded,
- am) 'use of an eKasa cash register' means the registration of a data message in the eKasa cash register system, or the storage of a data message in an online cash register or a software-based online cash register when the maximum response time has been exceeded.

§ 3

Obligation to register sales revenue using an eKasa cash register

(1) The seller is obliged to register sales revenue in the eKasa cash register system via an eKasa cash register without undue delay after receiving it; this obligation does not apply to a seller in liquidation or subject to bankruptcy proceedings, except for a seller who continues to operate the business after being declared bankrupt.⁴⁾ If the seller is unable to register sales revenue in the eKasa cash register system via an online cash register or a software-based online cash register because the maximum response time has been exceeded, they shall store the data message in the online cash register or the software-based online cash register. The seller shall transmit the data message to the eKasa cash register system within 96 hours of the first attempt to transmit it; if the data message cannot be transmitted to the eKasa cash register system for reasons on the part of the Financial Directorate, the time limit for transmitting the

³⁾ For example, § 52(9) and (10) of Act No 79/2015 on waste and on amendments to certain acts, as amended by Act No 302/2019, § 2(b) of Act No 302/2019 on deposit payments for disposable beverage containers and on amendments to certain acts.

⁴⁾ § 88 of Act No 7/2005 on bankruptcy and restructuring and on amendments to certain acts, as amended.

message shall be deemed to have been complied with if it is transmitted within 96 hours of the publication on the Financial Directorate's website of a notice that the obstacle on the part of the Financial Directorate has been removed.

(2) The obligation to register sale revenue under paragraph (1) shall not apply to:

a) the sale of

1. fiscal stamps, except vouchers pursuant to special legislation,⁵⁾ public transport tickets, telephone cards, daily newspapers and periodicals,
2. goods using vending machines,
3. goods on a cash-on-delivery basis,
4. ancillary goods related to the provision of postal services,
5. goods related to the provision of ancillary services in air transport,
6. goods by a natural person with a severe disability;⁶⁾ this shall not apply if the sales revenue is received by a natural person who is not a natural person with a severe disability,
7. goods sold in high-altitude facilities not connected to the road network or the public electricity grid,

(b) the provision of services

1. by a natural person with a severe disability;⁶⁾ this shall not apply if the sales revenue is received by a natural person who is not a natural person with a severe disability,
2. in high-altitude facilities not connected to the road network or the public electricity grid,
3. by means of vending machines,

(3) The seller is obliged to use an eKasa cash register at all points of sale. An eKasa cash register that does not meet the requirements of § 5 may not be placed at a point of sale.

§ 4

Procedure for granting a deferral of the transmission of data from an online cash register to the eKasa cash register system

(1) If there is no internet connection available at the point of sale, the seller is obliged to submit a request for a deferral of the transmission of data from the online cash register to the eKasa cash register system to any tax office without undue delay and to provide proof of this fact. The application shall be submitted in the prescribed structured form, in the manner referred to in § 13(5) of the Tax Code, by means of the electronic form specified by the Financial Directorate and published on its website. In the case of a seller whose permanent residence or registered office is outside the territory of the Slovak Republic, the application shall be filed in writing with any tax office on a form in accordance with the template specified by the Financial Directorate and published on its website.

(2) The tax office shall issue a decision granting a deferral of the transmission of data from an online cash register to the eKasa cash register system; no appeal may be lodged against this decision. If the application for a deferral pursuant to paragraph (1) is rejected, the tax office shall send the decision to the seller. The tax office shall issue a decision without undue delay.

⁵⁾ § 9a(1)(b) of Act No 222/2004 on value added tax, as amended by Act No 369/2018

⁶⁾ § 16 of Act No 447/2008 on monetary contributions to compensate for severe disability and on amendments to certain acts, as amended.
§ 2 of Act No 376/2024 on integrated assessment activities and on amendments to certain acts.

(3) If the seller has been issued the decision referred to in the first sentence of paragraph (2), the seller is obliged to register sales in the eKasa cash register system via an online cash register without undue delay after receiving the payment and store the data message in the online cash register. If the seller is unable to transmit the stored data message to the eKasa cash register system due to the unavailability of an internet connection, the seller is obliged to transmit it within 30 days of storage; if the data from the data message cannot be registered in the eKasa cash register system by the last day of this time limit for reasons on the part of the Financial Directorate, the time limit shall be deemed to have been complied with if the data from the data message is registered in the eKasa cash register system within 96 hours of the publication on the Financial Directorate's website of a notice stating that the obstacle on the part of the Financial Directorate has been removed.

(4) If the reason on the basis of which the tax office issued the decision referred to in the first sentence of paragraph (2) ceases to exist, the seller is obliged to notify the tax office of this fact in accordance with the procedure under paragraph (1) within eight days of the date on which the seller demonstrably became aware of this fact.

(5) If the tax office or the customs office finds that the reason on the basis of which the decision referred to in the first sentence of paragraph (2) was issued no longer exists, the tax office shall revoke that decision.

(6) The appeal body is the Financial Directorate; in the case of a decision made by the Financial Directorate, the appeal body is the President of the Financial Administration, who shall decide on the basis of a proposal from a special committee designated by the President.

(7) A decision referred to in the second sentence of paragraph (2) that has become final may be reviewed by the Financial Directorate on its own initiative or on the initiative of another party; in the case of a decision of the Financial Directorate, the decision may be reviewed by the President of the Financial Administration on the basis of a proposal from a special committee designated by the President. The authority competent to review a decision outside appeal proceedings may not revoke or amend the decision after the lapse of one year from the date on which the contested decision became final.

(8) An applications for reopening proceedings shall be filed within three months of the date on which the seller demonstrably became aware of the grounds for reopening.

§ 5

Requirements for an eKasa cash register

(1) For the purposes of complying with the obligation referred to in § 3(1) and § 4(3), only the following may be used:

(a) a virtual cash register,

1. to which the tax office has assigned a code pursuant to § 7,
2. which complies with the requirements of paragraph (2), and
3. which is provided through mobile applications owned by the Financial Directorate and through the client interface set up by the Financial Directorate on its website,

b) an online cash register,

1. to which the tax office has assigned a code pursuant to § 7,

2. which complies with the requirements of paragraph (3), and
 3. which uses a cash register program and the protected data storage pursuant to the first indent of § 2(j), for which a decision on the certification of the cash register program and protected data storage has been issued pursuant to § 6, or
- (c) a software-based online cash register,
1. to which the tax office has assigned a code pursuant to § 7,
 2. which complies with the requirements of paragraph (4), and
 3. which uses a cash register program and protected data storage pursuant to the second indent of § 2(j), for which a decision on the certification of the cash register program and protected data storage has been issued pursuant to § 6.
- (2) A virtual cash register shall comply with the following functionality requirements:
- a) indication of the unique receipt identifier on the cash register receipt,
 - b) indication of a legible QR code on the cash register receipt processable by technical equipment; the particulars of the QR code shall be specified by the Financial Directorate and published on its website,
 - c) display of all characters of the Slovak alphabet and all punctuation marks,
 - d) printing of cash register receipts,
 - e) printing of a copy of the cash register receipt that does not contain the unique receipt identifier, QR code, the seller's verification code or the seller's signature code,
 - f) display of the words 'VERIFY THE RECEIPT USING THE QR CODE' on the cash register receipt immediately after the QR code,
 - g) sequential numbering of cash register receipts in a single series for each calendar month, ascending from number one,
 - h) electronic transmission of cash register receipts to the purchaser only after the data message has been registered in the eKasa cash register system,
 - i) conformity of the data referred to in § 8(1) to (5) with the data transmitted to the eKasa cash register system pursuant to § 9,
 - j) transmission of the data pursuant to § 9 to the eKasa cash register system.
- (3) An online cash register shall comply with the following functionality requirements:
- a) indication of the unique receipt identifier on the cash register receipt,
 - b) indication of a legible QR code on the cash register receipt processable by technical equipment; the particulars of the QR code shall be specified by the Financial Directorate and published on its website,
 - c) display of all characters of the Slovak alphabet and all punctuation marks,
 - d) printing of cash register receipts,
 - e) printing of a copy of the cash register receipt that does not contain the unique receipt identifier, QR code, the seller's verification code or the seller's signature code,
 - f) display of the words 'VERIFY THE RECEIPT USING THE QR CODE' on the cash register receipt immediately after the QR code,
 - g) display of the words 'OFF-LINE RECEIPT' on the cash register receipt preceding the QR code if the maximum response time has been exceeded,
 - h) sequential numbering of cash register receipts from the moment of placing the eKasa cash register into service in a single unique numerical series ascending from number one; after replacement of the protected data storage, sequential numbering in the single unique numerical series; where it is not possible to continue the unique sequential numbering, the seller shall proceed in accordance with § 7,
 - i) storage of the data message in the protected data storage when the maximum response time has been exceeded or when following the procedure referred to in § 4(3), and its

subsequent transmission to the eKasa cash register system in accordance with § 3(1) or § 4(3),

- j) communication with the eKasa cash register system in accordance with the requirements specified by the Financial Directorate and published on its website,
- k) storage in the protected data storage of, and access to, data messages and other data generated, printed or transmitted,
- l) storage of authentication data and identification data in the protected data storage using a structure specified by the Financial Directorate and published on its website,
- m) generation of cash register receipts only after the data message has been registered in the eKasa cash register system; this shall not apply where the maximum response time has been exceeded,
- n) electronic generation and transmission of cash register receipts to the purchaser only after the data message has been registered in the eKasa cash register system,
- o) conformity of the data referred to in § 8(1) to (5) with the data transmitted to the eKasa cash register system pursuant to § 9,
- p) transmission of the data referred to in § 9 to the eKasa cash register system,
- q) display of information to the seller on the expiry of the authentication data no later than 30 days before expiry,
- r) transmission of the unique identifier of the cash register program and the protected data storage each time a data message is transmitted,
- s) use of protected data storage in accordance with the first indent of § 2(j),
- t) display of the words 'INVALID RECEIPT' in every third line on all documents printed on the online cash register other than cash register receipts.

(4) A software-based online cash register shall comply with the following functionality requirements:

- a) indication of the unique receipt identifier on the cash register receipt,
- b) indication of a legible QR code on the cash register receipt processable by technical equipment; the particulars of the QR code shall be specified by the Financial Directorate and published on its website,
- c) display of all characters of the Slovak alphabet and all punctuation marks,
- d) printing of cash register receipts,
- e) printing of a copy of the cash register receipt that does not contain the unique receipt identifier, QR code, the seller's verification code or the seller's signature code,
- f) display of the words 'VERIFY THE RECEIPT USING THE QR CODE' on the cash register receipt immediately after the QR code,
- g) sequential numbering of cash register receipts from the moment of placing the eKasa cash register into service in a single unique numerical series ascending from number one; after replacement of the protected data storage, sequential numbering in the single unique numerical series; where it is not possible to continue the unique sequential numbering, the seller shall proceed in accordance with § 7,
- h) storage of the data message in the protected data storage when the maximum response time has been exceeded or when following the procedure referred to in § 4(3), and its subsequent transmission to the eKasa cash register system in accordance with § 3(1) or § 4(3),
- i) communication with the eKasa cash register system in accordance with the requirements specified by the Financial Directorate and published on its website,
- j) storage in the protected data storage of, and access to, data messages and other data generated, printed or transmitted,

- k) storage of authentication data and identification data in the protected data storage using a structure specified by the Financial Directorate and published on its website,
- l) generation of cash register receipts, but only after the data message has been registered in the eKasa cash register system,
- m) electronic generation and transmission of cash register receipts to the purchaser only after the data message has been registered in the eKasa cash register system,
- n) conformity of the data referred to in § 8(1) to (5) with the data transmitted to the eKasa cash register system pursuant to § 9,
- o) transmission of the data referred to in § 9 to the eKasa cash register system,
- p) display of information to the seller on the expiry of the authentication data no later than 30 days before expiry,
- q) transmission of the unique identifier of the cash register program and the protected data storage each time a data message is transmitted,
- r) use of protected data storage in accordance with the second indent of § 2(j),
- s) display of the words 'INVALID RECEIPT' in every third line on all documents printed on the software-based online cash register other than cash register receipts.

(5) A printer that communicates with an eKasa cash register shall be capable of printing all characters of the Slovak alphabet, punctuation marks, and printouts that remain legible for a period of five years from the end of the calendar year in which they were issued. The content or layout of the data in the outputs generated by a virtual cash register may not be further supplemented or modified.

(6) The use by the seller of a client interface other than the client interface referred to in the second indent of § 2(e) for the operation of a virtual cash register is prohibited.

§ 6

Procedure for the certification of a cash register program and protected data storage

(1) The procedure for the certification of a cash register program and protected data storage shall be carried out by the Financial Directorate.

(2) The procedure for the certification of a cash register program and protected data storage shall commence on the date of receipt by the Financial Directorate of an application submitted by the manufacturer, importer or distributor of the cash register program and protected data storage. The application shall be submitted using a form, the template of which shall be specified by the Financial Directorate and published on its website. The application shall contain

- a) the business name and address of permanent residence or place of business of the seller,
- b) the business name or name and registered office, and the name and surname of the statutory body or representative,
- c) an annex containing, in particular, the results of testing according to the test scenarios published on the website of the Financial Directorate, together with a completed test report, a user manual, a compiled version of the cash register program, functional specification of the cash register program and protected data storage with a description of the functionalities and nature of their operation, interconnections and interdependencies, and other documents and items published on the website of the Financial Directorate.

(3) The Financial Directorate is entitled to request the manufacturer, importer or distributor of the cash register program and protected data storage to submit additional documents and items

necessary to assess compliance with the requirements for an online cash register or software-based online cash register in accordance with § 5(3) or (4).

(4) The manufacturer, importer or distributor of the cash register program and protected data storage shall make the cash register program and protected data storage available to the Financial Directorate throughout the entire period of manufacture and sale, and for a period of five years immediately following the end of manufacture and sale.

(5) After assessment of the submitted documents and items and verification of compliance with the requirements for a cash register program and protected data storage in accordance with § 5(3) or (4), the Financial Directorate shall issue a decision on the certification of the cash register program and protected data storage. The operative part of the decision on the certification of the cash register program and protected data storage shall include the name, version, and the unique identifier of the cash register program and the protected data storage. No appeal may be lodged against this decision. The decision on the certification of the cash register program and protected data storage is valid for a maximum of five years from the date it becomes final.

(6) If the cash register program or protected data storage does not comply with any of the requirements under § 5(3) or (4), or if the manufacturer, importer or distributor of the cash register program and protected data storage fails to submit all documents or items pursuant to paragraphs (2) and (3) that are necessary to assess compliance with the requirements for the cash register program or protected data storage pursuant to § 5(3) or (4), the Financial Directorate shall issue a decision rejecting the certification of the cash register program and protected data storage.

(7) The Financial Directorate shall decide on the application referred to in paragraph (2) within 90 days of the commencement of the certification procedure for the cash register program and protected data storage; in justified cases, this period may be extended by 90 days by the appeal body. The Financial Directorate shall notify the manufacturer, importer or distributor of the cash register program and protected data storage in writing of the extension of the deadline, stating the reasons.

(8) The appeal body is the President of the Financial Administration who decides on the basis of a proposal from a special committee designated by the President.

(9) No appeal may be lodged against a decision that has become final.

(10) The manufacturer, importer or distributor of the cash register program and protected data storage device is obliged to notify the Financial Directorate of any updates to the cash register program, together with a description of the changes made, within 15 days of making them. The notification shall also include updated documentation of the cash register program together with a compiled version of the cash register program. The Financial Directorate shall assess the changes made and, if they have implications for the requirements for the cash register program under § 5(3) or (4) or for the results of the test scenarios referred to in paragraph (2)(c), shall request the manufacturer, importer or distributor of the cash register program and protected data storage to proceed in accordance with paragraph (2), *mutatis mutandis*. When changing or modifying protected data storage, the first to third sentences and paragraph (2) shall apply *mutatis mutandis*.

(11) The manufacturer, importer or distributor of a cash register program and protected data storage is obliged to sell or otherwise transfer to the seller or another person only a cash register program and protected data storage for which the Financial Directorate has issued a decision certifying the cash register program and protected data storage.

(12) If the manufacturer, importer, or distributor of the cash register program and protected data storage breaches the obligation under paragraph (4) or paragraph (10), the Financial Directorate shall revoke the decision on certification of the cash register program and protected data storage and inform the seller of this fact in writing without undue delay. The information on the revocation of the decision on the certification of the cash register program and protected data storage shall be published by the Financial Directorate on its website within 15 days of the date on which this decision becomes final.

(13) After the decision on the certification of the cash register program and protected data storage has been revoked pursuant to paragraph (12), the seller is obliged to discontinue the use of the cash register program and protected data storage no later than 30 days after receiving the information on the revocation of the decision on the certification of the cash register program and protected data storage. If the information referred to in paragraph (12) has not been sent to the seller, the seller is obliged to discontinue the use of the cash register program and protected data storage no later than 30 days after being notified of this fact by the tax office or customs office during an inspection of compliance with the provisions of this Act.

(14) Based on final decisions on the certification of a cash register program and protected data storage in accordance with paragraph (5) and decisions on the revocation of certification of a cash register program and protected data storage in accordance with paragraph (12), the Financial Directorate shall draw up a list of certified cash register programs and protected data storage units and shall continuously update and publish it on its website. This list shall include, in particular, the business name, registered office or permanent address of the manufacturer, importer or distributor of the cash register program and protected data storage, the unique identifier of the cash register program and the protected data storage, and the date the decision referred to in paragraph (5) or paragraph (12) became final.

§ 7

Assignment of an eKasa cash register code and placing the eKasa cash register into service

(1) For the purposes of placing an eKasa cash register into service, the seller shall apply to any tax office for the assignment of an eKasa cash register code. The application shall be submitted in the prescribed structured form, in the manner referred to in § 13(5) of the Tax Code, by means of the electronic form specified by the Financial Directorate and published on its website. In the case of a seller whose permanent residence or registered office is outside the territory of the Slovak Republic, the application shall be filed in writing with any tax office on a form in accordance with the template specified by the Financial Directorate and published on its website. After verifying the details provided in the application, the tax office shall assign the eKasa cash register code without undue delay. If a point of sale has more than one eKasa cash register, the eKasa cash register code shall be assigned to each cash register separately. If the seller does not have a tax identification number assigned pursuant to § 67 of the Tax Code, the tax administrator shall, based on the submitted application, also make

available in the seller's eKasa zone an identification number which is considered to be a tax identification number for the purposes of this Act.

(2) The application referred to in paragraph (1) shall contain, in particular, the following details of the seller

- a) in the case of a natural person, the business name, the place of business and point of sale, if different from the place of business, the company registration number, if assigned, the tax identification number, if assigned, and the value added tax identification number, if assigned and if the seller is a value added tax payer,
- b) in the case of a legal person, the business name or name and registered office, the point of sale, if different from the place of business, the company registration number, the tax identification number, if assigned, and the value added tax identification number, if assigned and if the seller is a value added tax payer,
- c) the principal activity under the Statistical Classification of Economic Activities²⁾ in the context of which the eKasa cash register will be used.

(3) If the application referred to in paragraph (1) has any deficiencies, the tax office shall require the seller to remedy them within the specified time limit. At the same time, it shall instruct the seller that if the deficiencies are not remedied within the time limit set by the tax office, the eKasa cash register code will not be assigned; the tax office shall send the seller a notification of the non-assignment of the eKasa cash register code due to the failure to comply with the request.

(4) In the case of an online cash register or a software-based online cash register, the Financial Directorate shall make available to the seller in the seller's eKasa zone the code referred to in paragraph (1), together with the authentication data of the online cash register or the software-based online cash register, and identification data of the seller, which shall include

- a) in the case of a natural person, the business name, the place of business and point of sale, if different from the place of business, the company registration number, if assigned, the tax identification number, and the value added tax identification number, if assigned and if the seller is a value added tax payer,
- b) in the case of a legal person, the business name or name and registered office, the point of sale, if different from the place of business, the company registration number, the tax identification number, and the value added tax identification number, if assigned and if the seller is a value added tax payer,

(5) Before the first use of the online cash register or the software-based online cash register, the seller is obliged to upload to the protected data storage the data referred to in paragraph (4).

(6) In the case of a virtual cash register, the tax office shall deliver the seller the code referred to in paragraph (1) together with login details for the seller's eKasa zone. If the seller has forgotten their password for logging into the virtual cash register or their login details have been misused, the seller shall generate a new password in the seller's eKasa zone.

(7) In the event of a change in the identification data referred to in paragraph (4), the seller is obliged to ensure that the data are updated in the online cash register or the software-based online cash register within 30 days of that change. The seller is obliged to notify any tax office of a change in the point of sale, if different from the place of business or registered office, or if a change in the principal activity under the Statistical Classification of Economic

Activities for which the seller will use the eKasa cash register, within 15 days of such change. Paragraph (1), second sentence shall apply mutatis mutandis to the submission of this notification. In the case of a seller whose permanent residence or registered office is outside the territory of the Slovak Republic, the notification shall be filed in writing with any tax office on a form in accordance with the template specified by the Financial Directorate and published on its website.

(8) If the eKasa cash register is used at different points of sale at different times, a portable eKasa cash register shall be indicated as the point of sale, and the seller is obliged, before starting sales, to register in the eKasa cash register and transmit to the eKasa cash register system the address or GPS coordinates of the point of sale where the seller registers sales revenue in real time, or the registration number of a vehicle if that vehicle is the point of sale. The particulars of the notification of the location of the portable eKasa cash register shall be specified by the Financial Directorate and published on its website. If the seller is unable to transmit the data on the location of the online cash register to the eKasa cash register system in real time due to unavailability or failure of internet connection, the seller is obliged to transmit the data within 96 hours of the first attempt to transmit the data; if the data on the location of the eKasa cash register cannot be transmitted to the eKasa cash register system for reasons on the part of the Financial Directorate, the time limit for transmitting the data shall be deemed to have been complied with if the data are transmitted within 96 hours of the publication on the Financial Directorate's website of a notice that the obstacle on the part of the Financial Directorate has been removed. If the seller is unable to transmit data on the location of a software-based online cash register to the eKasa cash register system due to an outage of the eKasa cash register system in real time, the seller is obliged to transmit it without undue delay after the reasons for which the eKasa cash register system outage occurred have been removed.

(9) If the authentication data of the online cash register or the software-based online cash register are lost, misused or stolen, the seller is obliged to render the authentication data of the online cash register or the software-based online cash register invalid; if the seller continues to use the online cash register or the software-based online cash register, the seller is obliged to request the Financial Directorate to reassign the authentication data of the online cash register or the software-based online cash register in a manner specified by the Financial Directorate and published on its website.

(10) A seller who has become a value added tax payer under special legislation⁷⁾ is obliged, before issuing the first cash register receipt as a value added tax payer, to notify the Financial Directorate via the Financial Administration portal in the seller's eKasa zone of the fact that the seller has become a value added tax payer; this does not apply to a seller who has become a value added tax payer on the basis of an application for registration under special legislation⁸⁾ or as of 1 January of the year following the year in which the seller exceeded the turnover specified in special legislation⁹⁾

(11) In the event of the seller's death or dissolution without liquidation, the heir, the person continuing the business after the seller's death, or the legal successor is obliged to submit an application according to paragraph (1) containing the information referred to in paragraph (2).

⁷⁾ § 4 and 5 of Act No 222/2004, as amended.

⁸⁾ § 4(7) of Act No 222/2004, as amended.

⁹⁾ § 4(1)(a) of Act No 222/2004, as amended by Act No 102/2024.

The person continuing the business shall modify the identification data in the eKasa cash register in the manner specified by the Financial Directorate and published on its website.

§ 8

Cash register receipt

(1) After registering sales revenue in the eKasa cash register, the seller is obliged to print and hand over to the purchaser a cash register receipt, retaining the copy of the cash register receipt, immediately after it has been printed in the eKasa cash register; the seller may not hand over to the purchaser any other document generated by the eKasa cash register confirming the receipt of the sales revenue. A cash register receipt generated by the eKasa cash register may be transmitted or made available to the purchaser by the seller in electronic form, which shall be deemed to constitute handing over of the cash register receipt to the purchaser, provided that the purchaser agrees to and requests it before the cash register receipt is printed, and the seller does not print the receipt. For the purpose of transmitting a cash register receipt generated by the eKasa cash register in electronic form, the seller is entitled to process the purchaser's email address for the period strictly necessary to fulfil this purpose. A cash register receipt generated by an eKasa cash register shall contain at least the following mandatory information:

- a) the eKasa cash register code,
- b) the tax identification number, if the seller has not become a value added tax payer or has become a value added tax payer but has not been assigned a value added tax identification number,
- c) the value added tax identification number, if the seller has become a value added tax payer and has been assigned a value added tax identification number,
- d) the business name or name, the registered office or place of business of the seller, and the point of sale, if different from the registered office or place of business,
- e) the unique receipt identifier,
- f) the cash register receipt identifier, when goods are being returned or when an item registered in the eKasa cash register is being corrected,
- g) a readable QR code,
- h) the seller's verification code,
- i) the receipt number,
- (j) the date and time of issue,
- k) the designation of the goods or services, the quantity of the goods or the scope of the services, and the applicable value added tax rate; this shall not apply if the value added tax payer applies a special arrangement for the application of value added tax under special legislation,¹⁰⁾
- l) the price of the goods or the price of the service,
- m) the value added tax base, if the seller is a value added tax payer, broken down by rate; this shall not apply if the value added tax payer applies the special arrangement for the application of value added tax under special legislation,¹⁰⁾
- n) the value added tax rate or information on exemption from value added tax, if the seller is a value added tax payer, broken down by rate; this shall not apply if the value added tax payer applies the special arrangement for the application of value added tax under special legislation,¹⁰⁾
- o) the total amount of value added tax, if the seller is a value added tax payer, broken down by rate; this shall not apply if the value added tax payer applies the special arrangement for the application of value added tax under special legislation,¹⁰⁾

¹⁰⁾ § 65 and § 66 of Act No 222/2004, as amended.

- p) rounding of the price,¹¹⁾
- q) the total amount paid.

(2) A cash register receipt generated by an eKasa cash register for the payment of an invoice or part thereof shall contain at least the information referred to in paragraph (1)(a) to (e), (g) to (j), (p) and (q), as well as the invoice number; the cash register receipt shall not contain the information referred to in paragraph (1)(k) to (o).

(3) When selling a single-purpose voucher for the purchase of goods or the provision of services pursuant to special legislation⁵⁾, the seller shall issue a cash register receipt using the eKasa cash register in accordance with paragraph (1) or paragraph (2) where the payment is against an invoice. When exchanging a single-purpose voucher for goods or services, the seller shall issue a cash register receipt containing at least the information referred to in paragraph (1)(a) to (e), (g) to (l) and (p) and (q), the words ‘payment by voucher’ and the number of the single-purpose voucher; the cash register receipt shall also contain the information referred to in paragraph (1)(m) to (o) for the amount of the sales revenue exceeding the value of the single-purpose voucher.

(4) When refunding the payment for returned goods, for goods or services provided in the event of a complaint, for services not provided, or for pallets, crates and packaging subject to a deposit,³⁾ the seller is obliged to provide the purchaser with a cash register receipt in accordance with paragraph (1) or paragraph (5) immediately after it has been printed in the eKasa cash register, not including the original document identifier when returning pallets, crates or packaging subject to a deposit; if the eKasa cash register is out of service, the seller shall provide the purchaser with the original of the sales slip. A cash register receipt generated by the eKasa cash register may be transmitted or made available to the purchaser by the seller in electronic form, which shall be deemed to constitute handing over of the cash register receipt to the purchaser, provided that the purchaser agrees to and requests it before the cash register receipt is printed, and the seller does not print the receipt. For the purpose of transmitting a cash register receipt generated by the eKasa cash register in electronic form, the seller is entitled to process the purchaser’s email address for the period strictly necessary to fulfil this purpose.

(5) If the maximum response time is exceeded, the cash register receipt generated by the online cash register shall contain at least the information referred to in paragraph (1), (2) or (3), except the unique receipt identifier, and shall also contain the seller’s signature code and the words ‘OFF-LINE RECEIPT’ preceding the QR code in accordance with § 5(3)(g).

(6) A seller who provides a service classified in the Statistical Classification of Economic Activities under code 49.33 Passenger transport by vehicle with driver on request or code 49.39 Other passenger land transport n.e.c., is not obliged to issue and hand over to the passenger a cash register receipt from the eKasa cash register, if the seller issues and transmits or makes available to the passenger in electronic form a confirmation of payment of the fare in accordance with special legislation;¹²⁾ at the same time, the seller is obliged to register the sales revenue received in the eKasa cash register without undue delay after the journey has been completed by the passenger from whom the revenue was received.

¹¹⁾ § 3(4) of National Council of the Slovak Republic No 18/1996 on prices, as amended.

¹²⁾ § 30(5)(f) of Act No 56/2012 on road transport, as amended.

(7) The designation of goods or services shall be expressed so that the goods or services sold or provided can be clearly identified or named and distinguished from other goods or services; an abbreviated name of the goods or services may also be used. The goods or services may not be designated using only a numeric or alphanumeric code.

(8) A seller who uses an eKasa cash register may print or transmit to the purchaser electronically only one original of the cash register receipt.

(9) It is prohibited to modify any information on a cash register receipt generated.

§ 9

Scope of the data transmitted to the eKasa cash register system

(1) When registering sales revenue in an eKasa cash register, the seller is obliged to ensure that the eKasa cash register transmits to the eKasa cash register system at least the data pursuant to § 8(1)(a) to (c), (f), (h) to (o), and (q), the seller's signature code, and the identifiers of the cash register receipt and of protected data storage; when a single-purpose voucher is exchanged for goods or services, information on the exchange of the voucher and the number of the single-purpose voucher shall be transmitted to the eKasa cash register system.

(2) In the case of payment of an invoice or part thereof, the seller is obliged to ensure that the eKasa cash register transmits to the eKasa cash register system the data pursuant to § 8(1)(a) to (c), (h) to (j), and (q), the invoice number, the seller's signature code, and the identifier of the cash register program and the protected data storage.

(3) In the case of registering data from a sales slip, the seller is obliged to ensure that the eKasa cash register transmits to the eKasa cash register system the data pursuant to § 8(1)(a) to (c), (f), (h) to (o), and (q), the seller's signature code, the identifier of the cash register program and the protected data storage, the sequential number of the sales slip, and the date and time of issue of the sales slip.

(4) If the seller uses a portable cash register, the seller is obliged to transmit to the eKasa cash register system, in addition to the data referred to in paragraphs (1) and (2), the address or GPS coordinates of the location of the portable cash register on which the seller registers the received sales revenue, or the registration number of the vehicle if this vehicle constitutes the point of sale.

(5) The seller is obliged to store the data pursuant to paragraphs (1) to (4), as well as the unique identifier of the cash register receipt, in an online cash register or in a software-based online cash register.

§ 10

Data protection and data retention

(1) The seller is obliged to ensure the protection of data from unsent data messages stored in an online cash register in accordance with § 3(1) or § 4(3), or data from unsent data messages stored in a software-based online cash register in accordance with § 3(1), or data on sales slips pursuant to § 11(2) against loss, destruction, damage, misuse, unauthorised tampering with,

and unauthorised access; the seller is also obliged to ensure the protection of authentication data for the online cash register or the software-based online cash register, or login data for the virtual cash register against misuse, loss or theft.

(2) The seller is obliged to retain protected data storage until the expiry of the limitation period for the right to assess tax or a tax difference pursuant to § 69 of the Tax Code. At the request of the tax office or customs office, the seller is obliged to make available or present data from the protected data storage for the required period in electronic form, either immediately at the point of sale or within the time limit specified by the tax office, customs office or the Criminal Office of the Financial Administration; the scope, structure, particulars, and method of providing data from protected data storage shall be specified by the Financial Directorate and published on its website.

(3) The seller is obliged to keep copies of sales slips in chronological order for a period of five years from the end of the calendar year in which they were issued, unless otherwise provided in § 14(3).

(4) The seller is obliged to use printing tape on which the data are stored for a period of five years from the end of the calendar year in which they were generated.

§ 11

Interruption of operation of the eKasa cash register

(1) During an interruption of operation of the eKasa cash register due to an obstacle on the part of the Financial Directorate, a malfunction of the eKasa cash register pursuant to paragraph (4), or an internet connection failure on a software-based online cash register or on terminal equipment of a virtual cash register, the seller is obliged to issue sales slips. The seller shall issue two copies of the sales slip, hand over the original to the purchaser without undue delay after receiving sales revenue or refunding a payment for returned goods or a service provided in the event of a complaint, and retain the copy of the sales slip.

(2) The sales slip shall contain the data pursuant to § 8(1)(a) to (d) and (i) to (q).

(3) The seller is obliged to register the data from the issued sales slips in the eKasa cash register whose operation was interrupted for a reason pursuant to paragraph (1), within ten days of resuming the operation of the eKasa cash register.

(4) In the event of a malfunction of the cash register program, the protected data storage, hardware equipment or other equipment of the online cash register pursuant to § 2(c), or of the cash register program, hardware equipment or other equipment of the software-based online cash register pursuant to § 2(d), or of the terminal equipment of the virtual cash register pursuant to § 2(f), the seller is obliged to restore the operation of this eKasa cash register within 96 hours of the end of the working day in which the malfunction occurred, or to start using another eKasa cash register; an internet connection failure shall not be considered a malfunction. The seller is obliged to report the date and time of the malfunction via the seller's eKasa zone without undue delay, within 96 hours of the occurrence of the malfunction, in a manner specified by the Financial Directorate and published on its website.

§ 12

Termination of use of an eKasa cash register

(1) The seller is obliged to notify any tax office of the termination of use of an eKasa cash register within three working days of the termination of its use; the notification shall be submitted in the prescribed structured form in accordance with the Tax Code using the electronic form designated for this purpose, which shall be specified by the Financial Directorate and published on its website. The tax office shall terminate the use of an eKasa cash register by revoking the eKasa cash register code without undue delay. If the seller requests revocation of the code for an eKasa cash register that has not been placed into service, the tax office shall revoke the code for the eKasa cash register without undue delay.

(2) The tax office shall also terminate the use of an eKasa cash register

a) after the death of the seller, when the seller is dissolved without liquidation, after the deletion of the seller from the commercial register without a legal successor or after deletion from another similar register without a legal successor, or if the successor is the Slovak Republic,

b) at its own initiative or at the initiative of a customs office, the Financial Directorate or the Criminal Office of the Financial Administration, if such action by the tax office is necessary to ensure the purpose of this Act; the tax office shall send the seller a written notification of this fact, or

c) if no data message has been transmitted from an eKasa cash register within the last 24 months; the tax office shall send the seller a written notification of this fact.

(3) If the seller intends to resume using the eKasa cash register, the seller is obliged to proceed in accordance with § 7.

(4) After termination of use of an eKasa cash register pursuant to paragraph (2)(b) or (c), the tax office shall allow the seller to access the data from the eKasa cash register by making the data available in the seller's eKasa zone until the expiry of the time limit specified in special legislation.¹³⁾

(5) After termination of use of an eKasa cash register pursuant to paragraph (2)(a), the tax office shall allow access to the data from the eKasa cash register by making the data available in the seller's eKasa zone to the heir, the person continuing the business after the death of the seller, or the legal successor, until the expiry of the time limit specified in special legislation¹³⁾

§ 13

Seizure and forfeiture of an online cash register, a software-based online cash register or terminal equipment of a virtual cash register

(1) The customs office, the tax office or the Criminal Office of the Financial Administration may seize an online cash register, a software-based online cash register or terminal equipment of a virtual cash register, including any devices connected to the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, whether connected by a fixed connection or using wireless technology, in particular a computer, laptop, external drive, USB key, data storage device, cash drawer, or card reader, if there is reasonable suspicion of data tampering in the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, or of data

transmitted to the eKasa cash register system, or if the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register does not comply with the requirements under § 5(2), (3) or (4).

(2) The customs office, the tax office or the Criminal Office of the Financial Administration that has seized the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register shall request the Financial Directorate to carry out technical examination. The Financial Directorate shall assess the justification for carrying out the technical examination. If no grounds are found for carrying out the technical examination, the Financial Directorate shall return the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, including any devices seized pursuant to paragraph (1), to the customs office, the tax office or the Criminal Office of Financial Administration, which shall issue a decision revoking the seizure of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register.

(3) The time limit for carrying out the technical examination is a maximum of one year from the date the decision to seize the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register became final.

(4) The manufacturer, importer or distributor of the cash register program and protected data storage is obliged, at the request and within the time limit specified in the request, to provide the Financial Directorate with assistance in the technical examination and all supporting materials and documents necessary for carrying out the technical examination.

(5) After receiving the results of the technical examination demonstrating that the seizure of the online cash register, the software-based cash register or the terminal equipment of the virtual cash register was justified, the customs office, tax office or the Criminal Office of the Financial Administration that carried out the seizure of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register shall inform the seller of the results of the examination within eight days of receiving them. The seller may comment on the results of the technical examination within eight days of being notified of them.

(6) The customs office, the tax office or the Criminal Office of the Financial Administration shall issue a decision revoking the decision to seize the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, including any devices seized pursuant to paragraph (1), within 15 days of receiving the results of the technical examination that did not demonstrate the justification of the seizure of the online cash register, the software-based cash register or the terminal equipment of the virtual online cash register; at the same time, the online cash register, the software-based cash register or the terminal equipment of the virtual cash register, including any devices pursuant to paragraph (1), shall be returned to the seller, the heir, the person continuing the business after the death of the seller, or the legal successor.

(7) The customs office, the tax office or the Criminal Office of the Financial Administration that seized the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register shall issue a decision on the forfeiture of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, including any devices seized pursuant to paragraph (1) within 60 days of the date of

notifying the seller of the results of the technical examination, the results of which demonstrated the existence of any of the grounds for seizure pursuant to paragraph (1); in justified cases, this time limit may be extended by the Financial Directorate by 60 days.

(8) The customs office, the tax office or the Criminal Office of the Financial Administration may destroy a forfeited online cash register, a software-based online cash register or terminal equipment of a virtual cash register, including any devices seized pursuant to paragraph (1), no earlier than five years from the date on which the decision on forfeiture of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register became final.

(9) When seizing or forfeiting an online cash register, a software-based online cash register or terminal equipment of a virtual cash register, the customs office, the tax office or the Criminal Office of the Financial Administration shall proceed, *mutatis mutandis*, in accordance with § 40 to § 43 of the Tax Code, unless otherwise provided in paragraphs (1) to (8).

§ 14

Procedure taken by the seller when an online cash register, a software-based online cash register or terminal equipment for a virtual cash register is seized or forfeited

(1) While an online cash register or a software-based online cash register is seized, the seller is obliged to follow the provisions of § 11(1) and (3) when selling goods or providing services, or to use an online cash register or a software-based online cash register that has been assigned a different eKasa cash register code pursuant to § 7 than the seized online cash register or software-based online cash register, or use a virtual cash register. While the terminal equipment of a virtual cash register is seized, the seller is obliged to follow the provisions of § 11(1) and (3) when selling goods or providing services, or to use other terminal equipment of the virtual cash register, or to use an online cash register or a software-based online cash register.

(2) A seller who, during the period when the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register was seized, followed the provisions of § 11(1) and (3), is obliged, after revocation of the decision on the seizure of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register, to register in the online cash register, the software-based online cash register or the virtual cash register the data from the sales slips issued, within the time limit specified in § 11(3), and to retain copies of the sales slips in accordance with § 10(3).

(3) A seller who, during the period in which the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register was seized, followed the provisions of § 11(1) and (3), is obliged, after the decision on the forfeiture of the online cash register, the software-based online cash register or the terminal equipment of the virtual cash register becomes final, to archive copies of the sales slips in accordance with special legislation;¹³⁾ if the seller continues to sell goods or provide services, the seller is obliged to use an eKasa cash register.

§ 15

Non-cash payment

¹³⁾ § 35 of Act No 431/2002 on accounting, as amended.

(1) A seller who is subject to the obligation to register sales under § 3(1), except for a seller who has been granted a deferral of the transmission of data from an online cash register to the eKasa cash register system under § 4, is obliged to enable the purchaser to make a non-cash payment for the sale of goods or the provision of a service where the sales revenue exceeds EUR 1; this is without prejudice to the provisions of special legislation¹⁴. The seller is not obliged to do so if, at the time of payment for the sale of goods or the provision of services, there is no internet connection available at the point of sale, or there is an outage of the technical means provided by the Financial Directorate or a third party referred to in paragraph (3) that are used to confirm the non-cash payment.

(2) The obligation referred to in paragraph (1) is fulfilled by the seller if the seller enables the purchaser to make the payment for the sale of goods or the provision of services by means of a payment instrument.¹⁵)

(3) When making a non-cash payment using a payment instrument that allows the payment order to be scanned in the form of a QR code, the Financial Directorate shall provide the technical means enabling the eKasa cash register to obtain confirmation of this non-cash payment; this does not exclude the provision of the technical means by a third party. If confirmation of such a non-cash payment is not received, a document indicating this fact shall be printed by the eKasa cash register. The technical details of the technical means enabling the eKasa cash register to obtain confirmation of a non-cash payment and the particulars of the document indicating that the payment has not been confirmed shall be specified by the Financial Directorate and published on its website.

§ 16

Administrative offences

An administrative offence is committed by anyone who

- a) fails to use an eKasa cash register to register sales in accordance with § 3(1), first sentence, or receives sales revenue on the basis of a document generated by an eKasa cash register that is not a cash register receipt, or provides false information in the request concerning the availability of internet connection at the point of sale pursuant to § 4(1), or fails to comply with the obligations under § 4(3) or § 8(6), (8) or (9),
- b) by their intervention, takes an eKasa cash register out of service,
- c) uses an eKasa cash register that does not comply with the requirements under § 5 for the registration of received sales revenue, or fails to comply with the obligations referred to in § 9(1) to (3), and (5),
- d) fails to hand over the sales slip pursuant to § 11(1),
- e) registers sales revenue in the eKasa cash register but fails to hand over the cash register receipt in accordance with § 8(1) or (2),
- f) hands over a cash register receipt or sales slip that does not comply with the requirements under § 8(1), (2), (3) or (5), or § 11(2),
- g) fails to proceed in accordance with § 3(3),

¹⁴) For example, § 17a of Act No 566/1992 of the National Council of the Slovak Republic on the National Bank of Slovakia, as amended, or § 44(3) of Act No 492/2009 on payment services and on amendments to certain acts.

¹⁵) § 2(19) of Act No 492/2009, as amended by Act No 281/2017.

- h) fails to comply with the obligation under § 3(1), second or third sentence, or § 7(5), (7) or (9),
- i) fails to comply with the notification obligation under § 7(8) or fails to designate goods or services in accordance with § 8(7),
- j) fails to hand over to the purchaser a cash register receipt or sales slip in accordance with § 8(4),
- k) fails to comply with the obligation under § 4(4),
- l) fails to comply with an obligation under § 10 or § 11(4),
- m) fails to register in the eKasa cash register the data from sales slips issued within the time limit under § 11(3),
- n) fails to notify the termination of the use of an eKasa cash register pursuant to § 12(1),
- o) fails to comply with the obligation under § 6(4) or (10), or § 13(4),
- p) contrary to this Act, makes it possible to change or changes the data in an eKasa cash register, or makes it possible to change or changes the content or layout of the data in the outputs generated by an eKasa cash register, or changes the data from a data message stored in an online cash register pursuant to § 3(1) or § 4(3), or makes it possible to change or changes the scope of the data transmitted to the eKasa cash register system pursuant to § 9, or makes it possible to influence or influences the functional requirements under § 5(3) or (4),
- q) infringes the prohibition on selling goods or providing services at a point of sale under § 17(7) or (8),
- r) fails to comply with the obligation under § 6(11),
- s) fails to comply with the obligation under § 6(13),
- t) fails to comply with the notification obligations under § 7(10) or (11),
- u) fails to comply with the obligation under § 14,
- v) fails to comply with the obligation under § 15(1)

§ 17 Penalties

- (1) The tax office or the customs office shall impose, for the administrative offence referred to in
- a) § 16(a) to (d), or (u), a fine of EUR 500 to EUR 15 000,
 - b) § 16(e), (f), (h), (j), (l) to (n), or (o), a fine of EUR 150 to EUR 6 500,
 - c) § 16(i), a fine of EUR 30 to EUR 200 if a second infringement is detected; if a first infringement is detected, the tax office or the customs office shall not impose a fine but shall request the seller to remedy the deficiencies in the designation of the goods or services,
 - d) § 16(g) or (k), a fine of EUR 80 to EUR 650 if a second infringement is detected; if a first infringement under § 3(3) is detected, the tax office or the customs office shall not impose a fine but shall request the seller to remedy the deficiencies,
 - e) § 16(p), (r) or (s), a fine of EUR 3 000 to EUR 15 000,
 - f) § 16(q), a fine of EUR 3 000 to EUR 60 000,
 - g) § 16(t), a fine of EUR 20 to EUR 100,
 - h) § 16(v), a fine of EUR 500 to EUR 15 000 if a second infringement is detected; if a first infringement under § 15(1) is detected, the tax office or the customs office shall not impose a fine but shall instruct the seller of the obligation to enable the purchaser to make a non-cash payment for the sale of goods or the provision of services,

(2) The tax office or the customs office shall impose, for each subsequent detected infringement under

- a) § 16(a) to (d), (u), or (v), a fine of EUR 1 000 to EUR 30 000,
- b) § 16(e), (f), (h), (j), (l) to (n), or (o), a fine of EUR 300 to EUR 13 000,
- c) § 16(i), a fine of EUR 60 to EUR 400,
- d) § 16 (g) or (k), a fine of EUR 160 to EUR 1 300,
- e) § 16(p), (r) or (s), a fine of EUR 6 000 to EUR 30 000.

(3) The fines referred to in paragraphs (1) and (2) shall be imposed on the spot by decision. If the tax office or the customs office that detected the administrative offence does not impose a fine on the spot by decision, it shall proceed in accordance with the Tax Code. The fine shall be imposed by the customs office or the tax office that detected the administrative offence.

(4) The decision to impose a fine on the spot pursuant to paragraph (3) shall be handed over to the person with whom the record of the infringement was drawn up pursuant to § 19 and § 37(4) of the Tax Code; such handover shall be deemed to constitute delivery of the decision to the seller in person pursuant to § 31 of the Tax Code, even if the person with whom the record was drawn up refuses to accept the decision on the on-the-spot imposition of a fine. An appeal may be lodged against the decision on the on-the-spot imposition of a fine, which shall not have suspensory effect. The fine shall be payable within three working days of delivery of the decision on the on-the-spot imposition of a fine and may be paid in cash or by non-cash means of payment.

(5) The commission of any of the administrative offences referred to in § 16(a) to (d), (p), (r), (s) and (v) shall be deemed a particularly serious infringement of this Act.

(6) The tax office or the customs office shall, in the event of

- a) the first repeated detection of an infringement referred to in § 16(a) to (d), (p), (r), (s) and (v), impose a fine pursuant to paragraph (2)(a) or (e) and may file a proposal for the revocation of the trade licence for the activity in the course of which the infringement of this Act occurred;¹⁶⁾ this shall not apply if, due to a technical failure, the seller electronically transmits or makes available to the purchaser another original of a cash register receipt,
- a) each subsequent detection of an infringement referred to in § 16(a) to (d), (p), (r), (s), and (v), impose a fine pursuant to paragraph (2)(a) or (e) and shall file a proposal for the revocation of the trade licence for the activity in the course of which the infringement of this Act occurred;¹⁶⁾ this shall not apply if, due to a technical failure, the seller electronically transmits or makes available to the purchaser another original of a cash register receipt.

(7) If the tax office or the customs office imposes a fine under paragraph (2) for the commission of an administrative offence under paragraph (5), it shall also impose a ban on selling goods or providing services subject to the obligation to use an eKasa cash register at the point of sale where the infringement was detected, from the moment the decision on the on-the-spot imposition of the fine is handed over to the person with whom the record of the infringement of this Act was drawn up, or from the day following the delivery of the decision issued using the procedure under the Tax Code, but for no longer than 72 hours. The tax office or the customs office shall not impose the ban referred to in the first sentence if this would put at risk the life or health of persons. An appeal may be lodged against the decision, which shall not have suspensory effect.

¹⁶⁾ § 58(1) of Act No 455/1991, as amended.

(8) If the seller fails to pay the on-the-spot fine under paragraph (2)(a) or (e) for an infringement under § 16(a) to (d), (p), (r) and (s) by the due date, the seller shall not sell goods or provide services subject to the obligation to use an eKasa cash register at the point of sale from the day following the due date; this ban shall cease to have effect on the date the fine is paid or on the date on which the decision revoking the fine becomes final.

(9) The tax office or the customs office shall mark the point of sale subject to the ban on the sale of goods or provision of services under paragraph (7) by means of a notice stating that the sale of goods or the provision of services subject to the obligation to use an eKasa cash register is prohibited at that point of sale.

(10) If the seller breaches the ban on the sale of goods or the provision of services subject to the obligation to use an eKasa cash register at the point of sale, the tax office or the customs office shall impose a fine pursuant to paragraph (1)(f) for an infringement under § 16(q) and shall file a proposal for the revocation of the trade licence for the activity in the course of which the infringement of this Act occurred,¹⁶⁾ if such proposal has not yet been filed.

(11) The tax office and the customs office shall exchange information on the detection of infringements under § 16.

(12) When imposing a fine pursuant to paragraphs (1) and (2), account shall be taken of the gravity, duration and consequences of the infringement.

(13) The imposition of a fine shall not extinguish the obligations for which the fine was imposed.

(14) The procedure under paragraphs (2) and (6) shall not apply if, at the time the same administrative offence under § 16 is detected, two years have elapsed since the decision imposing a fine under paragraph (1) or paragraph (2) for the same administrative offence under § 16 became final.

(15) A fine under paragraph (3), second sentence, shall not be imposed if five years have elapsed since the end of the year in which the infringement of this Act occurred.

§ 18

Common and final provisions

(1) Compliance with the provisions of this Act shall be monitored by financial administration authorities. When monitoring compliance with the provisions of this Act, the procedure under special legislation,¹⁷⁾ shall be followed, unless otherwise provided under paragraph (4); for monitoring purposes, cash register receipts, copies of originals of cash register receipts, sales slips, other documents that do not constitute cash register receipts but contain information on the price of goods or the price of services, and documents referred to in special legislation¹⁸⁾ received by a natural person or legal person in a manner other than through the procedure

¹⁷⁾ Act No 563/2009 on the administration of taxes (the Tax Code) and on amendments to certain acts, as amended.

Act No 35/2019 on financial administration and on amendments to certain acts, as amended.

¹⁸⁾ For example, § 10 of Act No 431/2002, as amended, or § 30(5)(f) of Act No 56/2012, as amended.

under § 37 to § 39 and § 44 to § 47 of the Tax Code may also be used; likewise, any information stored in the eKasa cash register system may be used. Cash register receipts, copies of originals of cash register receipts, sales slips, other documents that do not constitute cash register receipts but contain information on the price of goods or the price of services, and documents referred to in special legislation¹⁸), second sentence, presented to a financial administration authority, and information stored in the eKasa cash register system shall be deemed to be evidence obtained in accordance with the relevant generally binding legislation. The Financial Directorate shall make it possible, by means of an application, to verify the accuracy of the data contained in cash register receipts issued by an eKasa cash register and transmitted to the eKasa cash register system, using a QR code or the unique receipt identifier on the cash register receipt, and to make this data accessible, including repeatedly. The application referred to in the third sentence may also be used to report a cash register receipt if verification of the transmission of the correct data from cash register receipts issued by an eKasa cash register to the eKasa cash register system does not take place.

(2) The Financial Directorate shall analyse and evaluate data from the eKasa cash register system, data on inspections carried out and their results, data transmitted to the Financial Directorate when using the document verification service, and publicly accessible data on sellers to ensure effective monitoring of compliance with the provisions of this Act.

(3) The Financial Directorate shall enable the public, by means of a document verification service, to verify whether the data contained in cash register receipts issued by an eKasa cash register have been transmitted to the eKasa cash register system. The seller is obliged to tolerate the provision of access to the data stored in the eKasa cash register system by the Financial Directorate through the document verification service.

(4) For the purposes of monitoring compliance with the provisions of this Act, financial administration authorities are entitled to purchase goods or obtain services from a seller, including repeatedly, without being required to draw up a record pursuant to § 19 and § 37(4) of the Tax Code. The financial administration official shall draw up an official record of each such test purchase pursuant to § 19 and § 37(4) of the Tax Code. After completing the last test purchase, the financial administration official shall present their service ID card and draw up a record pursuant to § 19 and § 37(4) of the Tax Code, which shall include information on the test purchases made. The period during which repeated test purchases are made pursuant to the first sentence shall not exceed 30 days.

(5) Procedures concerning penalties and the recovery of fines shall be governed by the Tax Code, unless § 17 provides otherwise.

(6) The procedure for the certification of a cash register program and protected data storage pursuant to § 6 shall be governed by the Administrative Procedure Code, unless § 6 provides otherwise.

(7) Deferral of payment of fines, authorisation to pay fines in instalments, reduction or waiver of fines, representation, and service of documents shall be governed mutatis mutandis by the Tax Code.

(8) The procedure for granting a deferral of the transmission of data from an online cash register to the eKasa cash register system shall be governed by the Tax Code, unless § 4 provides otherwise.

(9) The information stored in the eKasa cash register system and the results of the analysis pursuant to paragraph (2) shall be subject to § 11 of the Tax Code.

(10) For the purposes of fulfilling their duties under this Act, in particular imposing fines under § 17, monitoring compliance with the provisions of this Act under § 18, or performing their duties under special legislation¹⁹⁾, financial administration authorities shall be entitled, to the extent strictly necessary and in accordance with special legislation²⁰⁾, to process in information systems, the personal data of the seller, the manufacturer, importer, or distributor of a cash register program and protected data storage, the purchaser, or the natural person referred to in paragraph (3), including by automated means. If the outputs of automated data processing form the basis for further action by financial administration authorities or state authorities, these authorities shall be required to verify the accuracy of these outputs by non-automated means. Financial administration authorities process personal data,²⁰⁾ including special categories of personal data²⁰⁾, namely, personal identification data; data on data subjects' compliance with their obligations towards public authorities; personal data on their economic activities and assets; personal data on their family, property, economic, functional and interest ties; personal data on requests from public authorities concerning these persons; personal data on their internet activities; as well as personal data derived from such personal data and other personal data to the extent necessary for the specific purpose of the processing. Personal data may be provided to other financial administration authorities and, upon a reasoned request, also to the Ministry of Finance of the Slovak Republic, the Police Force, courts, the public prosecutor's office, the Slovak Information Service, and the Military Intelligence Service, to the extent necessary for performing their duties under special legislation¹⁹⁾, and to the Office for Personal Data Protection of the Slovak Republic for the purposes of supervising the protection of personal data by the Financial Directorate.

(11) Before starting to use the document verification service, the verifier is obliged to notify the Financial Directorate of the IP address from which they will access the document verification service. The verifier is obliged to transmit to the Financial Directorate the accurate results of the verification and confirmation of the correctness of the data contained in the cash register receipt. The terms and conditions for using the document verification service by verifiers and the terms and conditions for communicating with the document verification service shall be specified by the Financial Directorate and published on its website.

§ 19

Transitional provisions concerning the amendments effective from 1 January 2026

(1) Proceedings for the imposition of a penalty not completed with a final decision before 1 January 2026 shall be completed in accordance with the legislation effective until 31 December 2025, if this is more favourable to the seller, or to the manufacturer, importer or distributor of a cash register program and protected data storage.

¹⁹⁾ For example, the Code of Criminal Procedure and the Tax Code.

²⁰⁾ For example, Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016), as amended, and Act No 18/2018 on the protection of personal data and on amendments to certain acts, as amended.

(2) For infringements of the provisions of Act No 289/2008 on the use of electronic cash registers and on amendments to Act No 511/1992 of the Slovak National Council on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended, in the version effective until 31 December 2025, in respect of which no proceedings had been conducted by 31 December 2025, the penalty shall be imposed in accordance with the version of that Act effective until 31 December 2025, if this more favourable to the seller, or to the manufacturer, importer or distributor of a cash register program and protected data storage.

(3) Where a procedure for the certification of a cash register program and protected data storage has been initiated before 1 January 2026, it shall be completed in accordance with the legislation effective until 31 December 2025.

(4) A decision on the certification of a cash register program and protected data storage issued before 1 January 2026 shall remain valid.

(5) The seller is obliged to enable the purchaser to make a non-cash payment for the sale of goods or the provision of services pursuant to § 15 no earlier than 1 March 2026.

(6) Financial administration authorities shall proceed against the seller or the verifier pursuant to § 7(6) and (11) and § 18(11) only from the date specified by the Financial Directorate and published on its website. In the period from 1 January 2026 to the date under the first sentence, financial administration authorities shall proceed in accordance with paragraphs (7) and (8); if the login data have been lost, misused or stolen, the seller shall notify any tax office of the loss, misuse or theft of the login data, and the tax office shall deliver to the seller a new code in accordance with § 7(1) along with the login data.

(7) In the case of a virtual cash register, the tax office shall provide the seller with a code in accordance with § 7(1) along with the login data.

(8) In the event of the seller's death or dissolution without liquidation, the heir or legal successor is obliged to discontinue the use of the eKasa cash register no later than within the time limit under § 67(9) of the Tax Code.

(9) Financial administration authorities shall proceed against the seller pursuant to § 12(2)(c) only from the date specified by the Financial Directorate and published on its website; if no data message has been transmitted from an eKasa cash register within the last 24 months before this date and simultaneously the eKasa cash register does not have valid authentication data, the tax office shall terminate the use of the eKasa cash register and inform the seller of this fact in the seller's eKasa zone.

(10) The relevant financial administration authority shall inform the seller that they are to proceed in accordance with § 11(4), last sentence. The seller shall proceed in accordance with § 11(4) from the day following the day of delivery of the notification pursuant to the first sentence.

§ 20

This Act has been adopted in accordance with a legally binding act of the European Union in the field of technical regulations.²¹⁾

§ 21

Act No 289/2008 on the use of electronic cash registers and on amendments to Act No 511/1992 of the Slovak National Council on the administration of taxes and fees and on changes in the system of territorial financial authorities, as amended, as amended by Act No 465/2008, Act No 504/2009, Act No 494/2010, Act No 331/2011, Act No 440/2012, Act No 361/2013, Act No 218/2014, Act No 333/2014, Act No 35/2015, Act No 130/2015, Act No 359/2015, Act No 180/2017, Act No 270/2017, Act No 368/2018, Act No 9/2019, Act No 188/2019, Act No 369/2019, Act No 198/2020, Act No 492/2021, Act No 102/2024, and Act No 354/2024, is hereby repealed.

Article II

Act No 563/2009 on the administration of taxes (the Tax Code) and on amendments to certain acts, as amended by Act No 331/2011, Act No 332/2011, Act No 384/2011, Act No 546/2011, Act No 69/2012, Act No 91/2012, Act No 235/2012, Act No 246/2012, Act No 440/2012, Act No 218/2013, Act No 435/2013, Act No 213/2014, Act No 218/2014, Act No 333/2014, Act No 361/2014, Act No 130/2015, Act No 176/2015, Act No 252/2015, Act No 269/2015, Act No 393/2015, Act No 447/2015, Act No 125/2016, Act No 298/2016, Act No 339/2016, Act No 267/2017, Act No 344/2017, Act No 177/2018, Act No 213/2018, Act No 368/2018, Act No 35/2019, Act No 221/2019, Act No 369/2019, Act No 390/2019, Act No 46/2020, Act No 198/2020, Act No 296/2020, Act No 312/2020, Act No 416/2020, Act No 421/2020, Act No 45/2021, Act No 395/2021, Act No 408/2021, Act No 39/2022, Act No 250/2022, Act No 325/2022, Act No 395/2022, Act No 433/2022, Act No 496/2022, Act No 519/2022, Act No 59/2023, Act No 507/2023, Act No 508/2023, Act No 87/2024, Act No 102/2024, Act No 251/2024, Act No 279/2024, and Act No 153/2025, is amended as follows:

1. In § 9(6), the third sentence is deleted.
2. In § 19(7), the following new third sentence is inserted after the second sentence: ‘If the official record is drawn up in electronic form, it shall not contain a handwritten signature but shall be authorised in accordance with special legislation.^{20aa)}’.
3. In § 38(1), the words ‘on technical data carriers’ are replaced by the words ‘in electronic form’.

²¹⁾ Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codified version) (OJ L 241, 17.9. 2015).

4. In § 38(3), the words ‘including on technical data carriers’ are replaced by the words ‘or request their submission in electronic form to the data repository of the Financial Administration or by another agreed method’.

5. In § 38(4), the words ‘on technical data carriers’ are deleted.

6. In § 40, the following paragraph (6) is added:

‘(6) The provisions on the seizure and forfeiture of items shall apply mutatis mutandis to items handed over to the tax administrator under the procedure laid down in special legislation.^{22a)}’.

7. In § 42(1), the words ‘15 days of carrying out’ are replaced by the words ‘30 days of service of’.

8. In § 45(2)(d), a semicolon and the following words are added at the end: ‘data in electronic form shall be submitted by the audited taxpayer to the data repository of the Financial Administration or by another agreed methods’.

Article III

Act No 222/2004 on value added tax, as amended by Act No 350/2004, Act No 651/2004, Act No 340/2005, Act No 523/2005, Act No 656/2006, Act No 215/2007, Act No 593/2007, Act No 378/2008, Act No 465/2008, Act No 83/2009, Act No 258/2009, Act No 471/2009, Act No 563/2009, Act No 83/2010, Act No 490/2010, Act No 331/2011, Act No 406/2011, Act No 246/2012, Act No 440/2012, Act No 360/2013, Act No 218/2014, Act No 268/2015, Act No 360/2015, Act No 297/2016, Act No 298/2016, Act No 334/2017, Act No 112/2018, Act No 323/2018, Act No 368/2018, Act No 369/2018, Act No 317/2019, Act No 318/2019, Act No 368/2019, Act No 344/2020, Act No 186/2021, Act No 346/2021, Act No 408/2021, Act No 222/2022, Act No 516/2022, Act No 9/2023, Act No 309/2023, Act No 530/2023, Act No 102/2024, Act No 278/2024, Act No 354/2024, Act No 364/2024, Act No 26/2025, Act No 77/2025, and Act No 181/2025, is amended as follows:

In § 74(5), the words ‘or the identification number assigned to the payer pursuant to special legislation,^{29aab)}’ are inserted after the words ‘special legislation,^{29aab)}’ and the following words are added at the end: ‘or § 5’.

Footnote 29aab reads as follows:

^{29aab)} § 7(1) of Act No ... on the registration of sales and on amendments to certain acts.’.

Article IV

This Act shall enter into force on 1 January 2026.